



# State of Wisconsin

LEGISLATIVE REFERENCE BUREAU

## **RESEARCH APPENDIX -** **PLEASE DO NOT REMOVE FROM DRAFTING FILE**

Date Transfer Requested: 03/04/2011 (Per: CMH)

A ➡ The 2011 drafting file for LRB-0805

B ➡ The 2011 drafting file for LRB-0808

C ➡ The 2011 drafting file for LRB-1059

D ➡ The 2011 drafting file for LRB-1369

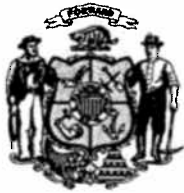
➡ Compile Draft – Appendix C ... segment XXI

has been tranfered to the drafting file for

**2011 LRB-1465\***

\* One of the compile drafts used in the creation of AB 40 & SB 27 (2011 Budget Bill)

Draft  
9.5



State of Wisconsin  
2011 - 2012 LEGISLATURE



LRB-1059/P3  
CTS/JK/JTK:all:rs

DOA:.....Hoechst, BB0227 - Elimination or transfer of Commerce programs  
and appropriations

**FOR 2011-13 BUDGET -- NOT READY FOR INTRODUCTION**

1 AN ACT ...; relating to: the budget.

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*Analysis by the Legislative Reference Bureau*

This is a preliminary draft. An analysis will be provided in a subsequent version  
of this draft.

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*The people of the state of Wisconsin, represented in senate and assembly, do  
enact as follows:*

2 SECTION 1. 13.099 (1) (a) of the statutes is amended to read:

3 13.099 (1) (a) "~~Department~~" "Authority" means the department of commerce  
4 Wisconsin Housing and Economic Development Authority.

5 SECTION 2. 13.099 (2) (a) of the statutes is amended to read:

6 13.099 (2) (a) If any bill that is introduced in either house of the legislature  
7 directly or substantially affects the development, construction, cost, or availability  
8 of housing in this state, the ~~department~~ authority shall prepare a report on the bill

1 within 30 days after it is introduced. The ~~department~~ authority may request any  
2 information from other state agencies, local governments or individuals, or  
3 organizations that is reasonably necessary for the ~~department~~ authority to prepare  
4 the report.

5 **SECTION 3.** 13.099 (2) (b) of the statutes is amended to read:

6 13.099 (2) (b) A bill that requires a report by the ~~department~~ authority under  
7 this section shall have that requirement noted on its jacket when the jacket is  
8 prepared. When a bill that requires a report under this section is introduced, the  
9 legislative reference bureau shall submit a copy of the bill to the ~~department~~  
10 authority.

11 **SECTION 4.** 13.099 (3) (title) of the statutes is amended to read:

12 13.099 (3) (title) FINDINGS OF THE ~~DEPARTMENT~~ AUTHORITY TO BE CONTAINED IN THE  
13 REPORT.

14 **SECTION 5.** 13.099 (3) (a) (intro.) of the statutes is amended to read:

15 13.099 (3) (a) (intro.) The report of the ~~department~~ authority shall contain  
16 information about the effect of the bill on housing in this state, including information  
17 on the effect of the bill on all of the following:

18 **SECTION 6.** 13.099 (4) of the statutes is amended to read:

19 13.099 (4) ~~RULE MAKING AUTHORITY~~ RULES. The ~~department~~ authority may  
20 ~~promulgate~~ adopt any rules necessary for the administration of this section.

21 **SECTION 7.** 13.625 (9) of the statutes is amended to read:

22 13.625 (9) This section does not apply to the solicitation, acceptance, or  
23 furnishing of anything of pecuniary value by the ~~department of commerce~~ Wisconsin  
24 Economic Development Corporation, or to a principal furnishing anything of

1     pecuniary value to the ~~department of commerce~~ Wisconsin Economic Development  
2     Corporation, under s. 19.56 (3) (e) or (f) for the activities specified in s. 19.56 (3) (e).

3           **SECTION 8.** 13.94 (1) (mm) of the statutes, as affected by 2011 Wisconsin Act 7,  
4     is amended to read:

5           13.94 (1) (mm) No later than July 1, 2012, prepare a financial and performance  
6     evaluation audit of the economic development programs administered by the  
7     ~~department of commerce~~, the University of Wisconsin System, the department of  
8     agriculture, trade and consumer protection, the department of natural resources, the  
9     Wisconsin Housing and Economic Development Authority, the Wisconsin Economic  
10    Development Corporation, the department of tourism, the technical college system,  
11    and the department of transportation. In this paragraph, economic development  
12    program has the meaning given in s. ~~560.001 (1m)~~ 23.167 (1). The legislative audit  
13    bureau shall file a copy of the report of the audit under this paragraph with the  
14    distributees specified in par. (b).

15           **SECTION 9.** 13.94 (1) (ms) of the statutes is amended to read:

16           13.94 (1) (ms) No later than July 1, 2014, prepare a financial and performance  
17     evaluation audit of the economic development tax benefit program under ss. ~~560.701~~  
18     ~~to 560.706~~ 238.301 to 238.306. The legislative audit bureau shall file a copy of the  
19     report of the audit under this paragraph with the distributees specified in par. (b).

20           **SECTION 10.** 14.165 (2) of the statutes is amended to read:

21           14.165 (2) RECOMMENDATIONS. The department of administration, department  
22     of ~~commerce~~ safety and professional services, and public service commission shall  
23     make recommendations to the governor for awards under sub. (1).

24           **SECTION 11.** 14.85 (2) of the statutes is amended to read:

1           14.85 (2) ~~The secretary of commerce, the~~ secretary of tourism, the secretary of  
2           natural resources, the secretary of transportation, and the director of the historical  
3           society, or their designees, shall serve as nonvoting members of the commission.

4           **SECTION 12.** 14.85 (8) (d) of the statutes is amended to read:

5           14.85 (8) (d) ~~If permitted by law, any state agency or local public body, board,~~  
6           ~~commission or agency may allocate funds under its control to fund programs~~  
7           ~~recommended by the commission. If the department of commerce determines that~~  
8           ~~a program recommended by the commission to undertake activities relating to the~~  
9           ~~promotion of economic development is consistent with the department's statewide~~  
10          ~~economic development plans, priorities and resources, the department shall have~~  
11          ~~primary responsibility to support the activities of the program. If the department~~  
12          of tourism determines that a program recommended by the commission to undertake  
13          activities relating to the promotion of tourism is consistent with the department's  
14          statewide tourism marketing plans, priorities, and resources, the department shall  
15          have primary responsibility to support the activities of the program.

16          **SECTION 13.** 14.85 (9) of the statutes is amended to read:

17          14.85 (9) The commission may establish a technical committee to advise the  
18          commission. The members of the committee shall include at least one employee each  
19          from the department of transportation, and the department of tourism ~~and the~~  
20          ~~department of commerce.~~ The commission shall request the department of  
21          transportation, and the department of tourism ~~and the department of commerce~~ to  
22          designate employees to serve on the committee and may request any other state  
23          agency to designate an employee to serve on the committee.

24          **SECTION 14.** 15.07 (1) (cm) of the statutes is amended to read:

1           15.07 (1) (cm) The term of one member of the government accountability board  
2 shall expire on each May 1. ~~The terms of 3 members of the economic policy board~~  
3 ~~appointed under s. 15.155 (2) (a) 4. shall expire on May 1 of every even-numbered~~  
4 ~~year and the terms of the other 3 members appointed under s. 15.155 (2) (a) 4. shall~~  
5 ~~expire on May 1 of every odd-numbered year.~~ The terms of the 3 members of the land  
6 and water conservation board appointed under s. 15.135 (4) (b) 2. shall expire on  
7 January 1. The term of the member of the land and water conservation board  
8 appointed under s. 15.135 (4) (b) 2m. shall expire on May 1 of an even-numbered  
9 year. The terms of members of the real estate board shall expire on July 1. The terms  
10 of the appraiser members of the real estate appraisers board and the terms of the  
11 auctioneer and auction company representative members of the auctioneer board  
12 shall expire on May 1 in an even-numbered year. The terms of the members of the  
13 cemetery board shall expire on July 1 in an even-numbered year. The term of the  
14 student member of the Board of Regents of the University of Wisconsin System who  
15 is at least 24 years old shall expire on May 1 of every even-numbered year.

16           **SECTION 15.** 15.137 (2) (a) 3m. of the statutes is amended to read:

17           15.137 (2) (a) 3m. The ~~secretary of commerce~~ chief executive officer of the  
18 Wisconsin Economic Development Corporation or his or her designee.

19           **SECTION 16.** 15.15 of the statutes is repealed.

20           **SECTION 17.** 15.153 (title) of the statutes is repealed.

21           **SECTION 18.** 15.153 (4) of the statutes is repealed.

22           **SECTION 19.** 15.155 (title) of the statutes is repealed.

23           **SECTION 20.** 15.155 (2) of the statutes is repealed.

24           **SECTION 21.** 15.155 (4) of the statutes is repealed.

25           **SECTION 22.** 15.157 (title) of the statutes is repealed.

1       **SECTION 23.** 15.157 (7) of the statutes is repealed.

2       **SECTION 24.** 15.435 (1) (a) 1. of the statutes is amended to read:

3       15.435 (1) (a) 1. The ~~secretary of commerce~~ chief executive officer of the  
4       Wisconsin Economic Development Corporation and the secretary of revenue or their  
5       designees.

6       **SECTION 25.** 16.54 (14) of the statutes is repealed.

7       **SECTION 26.** 19.56 (2) (b) 6. of the statutes is amended to read:

8       19.56 (2) (b) 6. Is made available to the official by the ~~department of commerce~~  
9       Wisconsin Economic Development Corporation or the department of tourism in  
10      accordance with sub. (3) (e), (em) or (f).

11      **SECTION 27.** 19.56 (3) (e) (intro.) of the statutes is amended to read:

12      19.56 (3) (e) (intro.) A state public official who is an officer or employee of the  
13      ~~department of commerce~~ Wisconsin Economic Development Corporation may solicit,  
14      receive and retain on behalf of the state anything of value for the purpose of any of  
15      the following:

16      **SECTION 28.** 19.56 (3) (e) 1. of the statutes is amended to read:

17      19.56 (3) (e) 1. The sponsorship by the ~~department of commerce~~ Wisconsin  
18      Economic Development Corporation of a trip to a foreign country primarily to  
19      promote trade between that country and this state that the ~~department of commerce~~  
20      Wisconsin Economic Development Corporation can demonstrate through clear and  
21      convincing evidence is primarily for the benefit of this state.

22      **SECTION 29.** 19.56 (3) (f) of the statutes is amended to read:

23      19.56 (3) (f) A state public official may receive and retain from the ~~department~~  
24      ~~of commerce~~ Wisconsin Economic Development Corporation anything of value which  
25      the ~~department of commerce~~ Wisconsin Economic Development Corporation is

1 authorized to provide under par. (e) and may receive and retain from the department  
2 of tourism anything of value which the department of tourism is authorized to  
3 provide under par. (em).

4 **SECTION 30.** 19.57 of the statutes is amended to read:

5 **19.57 Conferences, visits and economic development activities.** The  
6 ~~department of commerce~~ Wisconsin Economic Development Corporation shall file a  
7 report with the board no later than April 30 annually, specifying the source and  
8 amount of anything of value received by the ~~department of commerce~~ Wisconsin  
9 Economic Development Corporation during the preceding calendar year for a  
10 purpose specified in s. 19.56 (3) (e), and the program or activity in connection with  
11 which the thing is received, together with the location and date of that program or  
12 activity.

13 **SECTION 31.** 19.85 (1) (i) of the statutes is repealed.

14 **SECTION 32.** 20.143 (intro.) of the statutes is repealed.

15 **SECTION 33.** 20.143 (1) (title) of the statutes is repealed.

\*\*\*\*NOTE: This SECTION involves a change in an appropriation that must be  
reflected in the revised schedule in s. 20.005, stats.

16 **SECTION 34.** 20.143 (1) (a) of the statutes is repealed.

\*\*\*\*NOTE: This SECTION involves a change in an appropriation that must be  
reflected in the revised schedule in s. 20.005, stats.

17 **SECTION 35.** 20.143 (1) (b) of the statutes is repealed.

\*\*\*\*NOTE: This SECTION involves a change in an appropriation that must be  
reflected in the revised schedule in s. 20.005, stats.

18 **SECTION 36.** 20.143 (1) (bk) of the statutes is repealed.

\*\*\*\*NOTE: This SECTION involves a change in an appropriation that must be  
reflected in the revised schedule in s. 20.005, stats.

19 **SECTION 37.** 20.143 (1) (bt) of the statutes is repealed.

\*\*\*\*NOTE: This SECTION involves a change in an appropriation that must be  
reflected in the revised schedule in s. 20.005, stats.



1       **SECTION 38.** 20.143 (1) (c) of the statutes is repealed.

      \*\*\*\*NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

2       **SECTION 39.** 20.143 (1) (cf) of the statutes is repealed.

      \*\*\*\*NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

3       **SECTION 40.** 20.143 (1) (d) of the statutes is repealed.

      \*\*\*\*NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

4       **SECTION 41.** 20.143 (1) (dr) of the statutes is repealed.

      \*\*\*\*NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

5       **SECTION 42.** 20.143 (1) (e) of the statutes is repealed.

      \*\*\*\*NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

6       **SECTION 43.** 20.143 (1) (em) of the statutes is repealed.

      \*\*\*\*NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

7       **SECTION 44.** 20.143 (1) (ep) of the statutes is repealed.

      \*\*\*\*NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

8       **SECTION 45.** 20.143 (1) (er) of the statutes is repealed.

      \*\*\*\*NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

9       **SECTION 46.** 20.143 (1) (ew) of the statutes is repealed.

      \*\*\*\*NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

10      **SECTION 47.** 20.143 (1) (fi) of the statutes is repealed.

      \*\*\*\*NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

11      **SECTION 48.** 20.143 (1) (fj) of the statutes is repealed.

      \*\*\*\*NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

12      **SECTION 49.** 20.143 (1) (fy) of the statutes is repealed.

\*\*\*\*NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

1       **SECTION 50.** 20.143 (1) (g) of the statutes is repealed.

\*\*\*\*NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

2       **SECTION 51.** 20.143 (1) (gc) of the statutes is repealed.

\*\*\*\*NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

3       **SECTION 52.** 20.143 (1) (gh) of the statutes is repealed.

\*\*\*\*NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

4       **SECTION 53.** 20.143 (1) (gm) of the statutes is repealed.

\*\*\*\*NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

5       **SECTION 54.** 20.143 (1) (gr) of the statutes is repealed.

\*\*\*\*NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

6       **SECTION 55.** 20.143 (1) (gv) of the statutes is repealed.

\*\*\*\*NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

7       **SECTION 56.** 20.143 (1) (h) of the statutes is repealed.

\*\*\*\*NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

8       **SECTION 57.** 20.143 (1) (hm) of the statutes is repealed.

\*\*\*\*NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

9       **SECTION 58.** 20.143 (1) (hr) of the statutes is repealed.

\*\*\*\*NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

10       **SECTION 59.** 20.143 (1) (ie) of the statutes is repealed.

\*\*\*\*NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

11       **SECTION 60.** 20.143 (1) (ig) of the statutes is repealed.

\*\*\*\*NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

1       **SECTION 61.** 20.143 (1) (io) of the statutes is repealed.

      \*\*\*\*NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

2       **SECTION 62.** 20.143 (1) (ir) of the statutes is repealed.

      \*\*\*\*NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

3       **SECTION 63.** 20.143 (1) (jp) of the statutes is repealed.

      \*\*\*\*NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

4       **SECTION 64.** 20.143 (1) (k) of the statutes is repealed.

      \*\*\*\*NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

5       **SECTION 65.** 20.143 (1) (ka) of the statutes is repealed.

      \*\*\*\*NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

6       **SECTION 66.** 20.143 (1) (kb) of the statutes is repealed.

      \*\*\*\*NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

7       **SECTION 67.** 20.143 (1) (kc) of the statutes is repealed.

      \*\*\*\*NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

8       **SECTION 68.** 20.143 (1) (kf) of the statutes is repealed.

      \*\*\*\*NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

9       **SECTION 69.** 20.143 (1) (kg) of the statutes is repealed.

      \*\*\*\*NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

10      **SECTION 70.** 20.143 (1) (kh) of the statutes is repealed.

      \*\*\*\*NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

11      **SECTION 71.** 20.143 (1) (kj) of the statutes is repealed.

      \*\*\*\*NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

12      **SECTION 72.** 20.143 (1) (kt) of the statutes is repealed.

\*\*\*\*NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

1       **SECTION 73.** 20.143 (1) (m) of the statutes is repealed.

\*\*\*\*NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

2       **SECTION 74.** 20.143 (1) (mr) of the statutes is repealed.

\*\*\*\*NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

3       **SECTION 75.** 20.143 (1) (n) of the statutes is repealed.

\*\*\*\*NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

4       **SECTION 76.** 20.143 (1) (o) of the statutes is repealed.

\*\*\*\*NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

5       **SECTION 77.** 20.143 (1) (qa) of the statutes is repealed.

\*\*\*\*NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

6       **SECTION 78.** 20.143 (1) (qm) of the statutes is renumbered 20.192 (1) (qm) and  
7 amended to read:

8           20.192 (1) (qm) *Brownfields grant program and related grants; environmental*  
9 *fund.* From the environmental fund, the amounts in the schedule for grants under  
10 ~~ss. 560.13 and 560.139 (1) (c) and for the grant under 2005 Wisconsin Act 25, section~~  
11 ~~9108 (3f) s. 238.13.~~

\*\*\*\*NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

\*\*\*\*NOTE: Enrolled SS SB-6 creates s. 20.192 for appropriations to the Wisconsin Economic Development Corporation.

12       **SECTION 79.** 20.143 (1) (tm) of the statutes is repealed.

\*\*\*\*NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

13       **SECTION 80.** 20.143 (1) (um) of the statutes is repealed.

\*\*\*\*NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

1           **SECTION 81.** 20.192 (1) (k) of the statutes, as created by 2011 Wisconsin Act 7,  
2 is amended to read:

3           20.192 (1) (k) *Transferred general fund moneys from department of commerce.*  
4 All moneys transferred under 2011 Wisconsin Act 7, section 9155 (2), and 2011  
5 Wisconsin Act ... (this act), section 9210 (1), for the operations of the Wisconsin  
6 Economic Development Corporation and for funding economic development  
7 programs developed and implemented under s. 238.03.

8           **SECTION 82.** 20.192 (1) (m) of the statutes, as created by 2011 Wisconsin Act  
9 7, is amended to read:

10           20.192 (1) (m) *Federal aid; programs.* All moneys received from the federal  
11 government as authorized by the governor under s. 16.54 and all moneys transferred  
12 under 2011 Wisconsin Act ... (this act), section 9210 (2), for the purposes of funding  
13 programs administered by the Wisconsin Economic Development Corporation.

14           **SECTION 83.** 20.192 (1) (r) of the statutes is created to read:

15           20.192 (1) (r) *Economic development fund; programs.* From the economic  
16 development fund, as a continuing appropriation, the amounts in the schedule for  
17 funding economic development programs administered by the Wisconsin Economic  
18 Development Corporation.

      \*\*\*\*NOTE: This SECTION involves a change in an appropriation that must be  
reflected in the revised schedule in s. 20.005, stats.

19           **SECTION 84.** 20.370 (2) (bg) of the statutes is amended to read:

20           20.370 (2) (bg) *Air management — stationary sources.* The amounts in the  
21 schedule for purposes related to stationary sources of air contaminants as specified  
22 in s. 285.69 (2) (c) ~~and to transfer the amounts appropriated under s. 20.143 (1) (ke)~~  
23 ~~to the appropriation account under s. 20.143 (1) (ke).~~ All moneys received from fees

1 under s. 285.69 (2) (a) and (e), except moneys appropriated under subs. (3) (bg), (8)  
2 (mg) and (9) (mh), and all moneys received from fees imposed under s. 285.69 (7) shall  
3 be credited to this appropriation.

4 **SECTION 85.** 20.370 (2) (mr) of the statutes is amended to read:

5 20.370 (2) (mr) *General program operations - brownfields.* From the  
6 environmental fund, the amounts in the schedule for administration of activities  
7 related to brownfields, as defined in s. ~~560.13~~ 238.13 (1) (a).

8 **SECTION 86.** 20.370 (6) (et) of the statutes is repealed.

\*\*\*\*NOTE: This SECTION involves a change in an appropriation that must be  
reflected in the revised schedule in s. 20.005, stats.

9 **SECTION 87.** 20.370 (6) (eu) of the statutes is repealed.

\*\*\*\*NOTE: This SECTION involves a change in an appropriation that must be  
reflected in the revised schedule in s. 20.005, stats.

10 **SECTION 88.** 20.490 (6) (title) of the statutes is repealed.

\*\*\*\*NOTE: This SECTION involves a change in an appropriation that must be  
reflected in the revised schedule in s. 20.005, stats.

11 **SECTION 89.** 20.490 (6) (a) of the statutes is repealed.

\*\*\*\*NOTE: This SECTION involves a change in an appropriation that must be  
reflected in the revised schedule in s. 20.005, stats.

12 **SECTION 90.** 20.490 (6) (k) of the statutes is repealed.

\*\*\*\*NOTE: This SECTION involves a change in an appropriation that must be  
reflected in the revised schedule in s. 20.005, stats.

13 **SECTION 91.** 20.505 (8) (hm) 6f. of the statutes is repealed.

\*\*\*\*NOTE: This SECTION involves a change in an appropriation that must be  
reflected in the revised schedule in s. 20.005, stats.

14 **SECTION 92.** 20.505 (8) (hm) 6g. of the statutes is repealed.

\*\*\*\*NOTE: This SECTION involves a change in an appropriation that must be  
reflected in the revised schedule in s. 20.005, stats.

15 **SECTION 93.** 20.505 (8) (hm) 6h. of the statutes is repealed.

\*\*\*\*NOTE: This SECTION involves a change in an appropriation that must be  
reflected in the revised schedule in s. 20.005, stats.

16 **SECTION 94.** 20.505 (8) (hm) 6j. of the statutes is repealed.

\*\*\*\*NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

**SECTION 95.** 20.505 (8) (hm) 6k. of the statutes is created to read:

20.505 (8) (hm) 6k. The amount transferred to sub. (1) (ka) shall be the amount in the schedule under sub. (1) (ka).

\*\*\*\*NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

**SECTION 96.** 23.167 (2) (intro.) of the statutes is amended to read:

23.167 (2) (intro.) The department, in consultation with the ~~department of commerce~~ Wisconsin Economic Development Corporation, shall do all of the following for each economic development program administered by the department:

**SECTION 97.** 23.169 (title) of the statutes is amended to read:

**23.169 (title) Economic development assistance coordination and reporting.**

**SECTION 98.** 23.169 of the statutes is renumbered 23.169 (2) and amended to read:

23.169 (2) Annually, no later than October 1, the department shall submit to the joint legislative audit committee and to the appropriate standing committees of the legislature under s. 13.172 (3) a comprehensive report assessing economic development programs, as defined in s. 23.167 (1), administered by the department. The report shall include all of the information required under s. ~~560.01 (2) (am)~~ 238.07 (2). The department shall collaborate with the ~~department of commerce~~ Wisconsin Economic Development Corporation to make readily accessible to the public on an Internet-based system the information required under this section.

**SECTION 99.** 23.169 (1) of the statutes is created to read:

1           23.169 (1) The department shall coordinate any economic development  
2 assistance with the Wisconsin Economic Development Corporation.

3           **SECTION 100.** 25.17 (70) (intro.) of the statutes is amended to read:

4           25.17 (70) (intro.) No later than December 31 of every even-numbered year,  
5 ~~after receiving a report from the department of commerce under s. 560.08 (2) (m) and~~  
6 ~~in consultation with the department of commerce,~~ submit to the governor and to the  
7 presiding officer of each house of the legislature a plan for making investments in  
8 this state. The purpose of the plan is to encourage the board to make the maximum  
9 amount of investments in this state, subject to s. 25.15 and consistent with the  
10 statutory purpose of each trust or fund managed by the board. The plan shall discuss  
11 potential investments to be made during the succeeding 5 years beginning in the  
12 year after submittal of the plan, and shall include, but not be limited to, the following:

13           **SECTION 101.** 25.17 (70) (a) of the statutes is repealed.

14           **SECTION 102.** 25.17 (70) (d) of the statutes is amended to read:

15           25.17 (70) (d) Comments solicited from the ~~secretary of commerce~~ chief  
16 executive officer of the Wisconsin Economic Development Corporation and received  
17 by the board on or before November 30 of the year of submittal.

18           **SECTION 103.** 26.02 (1) (intro.) of the statutes is amended to read:

19           26.02 (1) DUTIES. (intro.) The council on forestry shall advise the governor, the  
20 legislature, the department of natural resources, ~~the department of commerce,~~ and  
21 other state agencies, as determined to be appropriate by the council, on all of the  
22 following topics as they affect forests located in this state:

23           **SECTION 104.** 26.37 (1) (intro.) of the statutes is amended to read:

24           26.37 (1) (intro.) The department of natural resources ~~and the department of~~  
25 ~~commerce~~ shall ~~jointly~~ develop a plan to establish a lake states wood utilization



1 consortium to provide research, development, and demonstration grants to enhance  
2 the forest products industry in Wisconsin and other states. The plan shall do all of  
3 the following:

4 **SECTION 105.** 26.37 (1) (b) of the statutes is amended to read:

5 26.37 (1) (b) Establish an implementation committee for the consortium.  
6 Members of the committee may include one or more representatives from the  
7 department of natural resources, the ~~department of commerce~~ Wisconsin Economic  
8 Development Corporation, and the forest products industry.

9 **SECTION 106.** 26.37 (2) of the statutes is amended to read:

10 26.37 (2) The department of natural resources may not expend moneys from  
11 the appropriations under s. 20.370 (5) (ax) or (6) (bt), 1997 stats., unless the  
12 department of natural resources and the ~~department of commerce~~ Wisconsin  
13 Economic Development Corporation first submit to the joint committee on finance  
14 the plan required under sub. (1). If the cochairpersons of the joint committee on  
15 finance do not notify the department of natural resources within 14 working days  
16 after the date of the ~~departments'~~ submittal of the plan that the committee has  
17 scheduled a meeting to review the plan, the plan may be implemented and moneys  
18 may be expended as proposed by the department of natural resources. If, within 14  
19 days after the date of the ~~departments'~~ submittal of the plan, the cochairpersons of  
20 the committee notify the department of natural resources that the committee has  
21 scheduled a meeting to review the plan, moneys may be expended only after the plan  
22 has been approved by the committee.

23 **SECTION 107.** 30.121 (3w) (b) of the statutes is amended to read:

24 30.121 (3w) (b) The boathouse is located on land zoned exclusively for  
25 commercial or industrial purposes or the boathouse is located on a brownfield, as

1 defined in s. ~~560.13~~ 238.13 (1) (a), or in a blighted area, as defined in s. 66.1331 (3)  
2 (a).

3 **SECTION 108.** 36.09 (1) (am) (intro.) of the statutes is amended to read:

4 36.09 (1) (am) (intro.) The board, in consultation with the ~~department of~~  
5 ~~commerce~~ Wisconsin Economic Development Corporation, shall do all of the  
6 following for each economic development program, as defined in s. 36.11 (29r) (a),  
7 administered by the board:

8 **SECTION 109.** 36.11 (29r) (b) of the statutes is renumbered 36.11 (29r) (b) 2. and  
9 amended to read:

10 36.11 (29r) (b) 2. Annually, no later than October 1, the board shall submit to  
11 the joint legislative audit committee and to the appropriate standing committees of  
12 the legislature under s. 13.172 (3) a comprehensive report assessing economic  
13 development programs administered by the board. The report shall include all of the  
14 information required under s. ~~560.01 (2) (am)~~ 238.07 (2). The board shall collaborate  
15 with the ~~department of commerce~~ Wisconsin Economic Development Corporation to  
16 make readily accessible to the public on an Internet-based system the information  
17 required under this subsection.

18 **SECTION 110.** 36.11 (29r) (b) 1. of the statutes is created to read:

19 36.11 (29r) (b) 1. The board shall coordinate any economic development  
20 assistance with the Wisconsin Economic Development Corporation.

21 **SECTION 111.** 36.25 (24) of the statutes is amended to read:

22 36.25 (24) EMPLOYEE-OWNED BUSINESSES PROGRAM. Through the University of  
23 Wisconsin small business development center, in cooperation with the ~~department~~  
24 ~~of commerce under s. 560.07 (2m)~~ Wisconsin Economic Development Corporation,  
25 the technical college system board and the University of Wisconsin-Extension, the

**SECTION 111**

1 board shall create, as needed, educational programs to provide training in the  
2 management of employee-owned businesses and shall provide technical assistance  
3 to employee-owned businesses in matters affecting their management and business  
4 operations, including assistance with governmental relations and assistance in  
5 obtaining management, technical and financial assistance.

6 **SECTION 112.** 36.25 (30) of the statutes is amended to read:

7 36.25 (30) POLLUTION PREVENTION. The board shall maintain in the extension  
8 a solid and hazardous waste education center to promote pollution prevention, as  
9 defined in s. 299.13 (1) (dm). In cooperation with the department of natural resources  
10 ~~and the department of commerce~~, the center shall conduct an education and  
11 technical assistance program to promote pollution prevention in this state.

12 **SECTION 113.** 36.25 (49m) (c) of the statutes is amended to read:

13 36.25 (49m) (c) The center shall evaluate the effectiveness of the program  
14 during the pilot period in promoting careers in math, science, agricultural education,  
15 technology education, and information technology. If, based on the results of the  
16 evaluation, the center determines that the program has been effective in promoting  
17 such careers, the center may continue the program after the pilot period and may  
18 expand the program by allowing participation by additional classrooms. The center  
19 shall prepare a report regarding the evaluation and describing whether the center  
20 has continued or expanded the program, and submit the report to the appropriate  
21 standing committees of the legislature under s. 13.172 (3), the department of public  
22 instruction, and the department of workforce development, ~~and the department of~~  
23 ~~commerce~~.

24 **SECTION 114.** 38.04 (1m) (b) (intro.) of the statutes is amended to read:

1           38.04 (1m) (b) (intro.) The board, in consultation with the ~~department of~~  
2 ~~commerce~~ Wisconsin Economic Development Corporation, shall do all of the  
3 following for each economic development program administered by the board:

4           **SECTION 115.** 38.04 (4) (a) of the statutes is amended to read:

5           38.04 (4) (a) ~~Except as provided in par. (ag), the~~ The qualifications of  
6 educational personnel and the courses of study for each program offered in district  
7 schools shall be approved by the board. The board may charge the districts for the  
8 full costs associated with certification of educational personnel. Such certification  
9 expenses shall not be included in the district aidable cost.

10          **SECTION 116.** 38.04 (4) (ag) of the statutes is repealed.

11          **SECTION 117.** 38.04 (10m) (title) of the statutes is amended to read:

12          38.04 (10m) (title) ECONOMIC DEVELOPMENT ASSISTANCE COORDINATION AND  
13 REPORTING.

14          **SECTION 118.** 38.04 (10m) of the statutes is renumbered 38.04 (10m) (b) and  
15 amended to read:

16          38.04 (10m) (b) Annually, no later than October 1, the board shall submit to  
17 the joint legislative audit committee and to the appropriate standing committees of  
18 the legislature under s. 13.172 (3) a comprehensive report assessing economic  
19 development programs, as defined in sub. (1m) (a), administered by the board. The  
20 report shall include all of the information required under s. ~~560.01 (2) (am)~~ 238.07  
21 (2). The board shall collaborate with the ~~department of commerce~~ Wisconsin  
22 Economic Development Corporation to make readily accessible to the public on an  
23 Internet-based system the information required under this subsection.

24          **SECTION 119.** 38.04 (10m) (a) of the statutes is created to read:

1           38.04 (10m) (a) The board shall coordinate any economic development  
2 assistance with the Wisconsin Economic Development Corporation.

3           **SECTION 120.** 40.05 (4) (b) of the statutes is amended to read:

4           40.05 (4) (b) Except as provided under pars. (bc) and (bp), accumulated unused  
5 sick leave under ss. 13.121 (4), 36.30, 230.35 (2), 233.10, 238.04 (8), and 757.02 (5)  
6 and subch. I, V, or VI of ch. 111 of any eligible employee shall, at the time of death,  
7 upon qualifying for an immediate annuity or for a lump sum payment under s. 40.25  
8 (1) or upon termination of creditable service and qualifying as an eligible employee  
9 under s. 40.02 (25) (b) 6. or 10., be converted, at the employee's highest basic pay rate  
10 he or she received while employed by the state, to credits for payment of health  
11 insurance premiums on behalf of the employee or the employee's surviving insured  
12 dependents. Any supplemental compensation that is paid to a state employee who  
13 is classified under the state classified civil service as a teacher, teacher supervisor,  
14 or education director for the employee's completion of educational courses that have  
15 been approved by the employee's employer is considered as part of the employee's  
16 basic pay for purposes of this paragraph. The full premium for any eligible employee  
17 who is insured at the time of retirement, or for the surviving insured dependents of  
18 an eligible employee who is deceased, shall be deducted from the credits until the  
19 credits are exhausted and paid from the account under s. 40.04 (10), and then  
20 deducted from annuity payments, if the annuity is sufficient. The department shall  
21 provide for the direct payment of premiums by the insured to the insurer if the  
22 premium to be withheld exceeds the annuity payment. Upon conversion of an  
23 employee's unused sick leave to credits under this paragraph or par. (bf), the  
24 employee or, if the employee is deceased, the employee's surviving insured  
25 dependents may initiate deductions from those credits or may elect to delay

1 initiation of deductions from those credits, but only if the employee or surviving  
2 insured dependents are covered by a comparable health insurance plan or policy  
3 during the period beginning on the date of the conversion and ending on the date on  
4 which the employee or surviving insured dependents later elect to initiate  
5 deductions from those credits. If an employee or an employee's surviving insured  
6 dependents elect to delay initiation of deductions from those credits, an employee or  
7 the employee's surviving insured dependents may only later elect to initiate  
8 deductions from those credits during the annual enrollment period under par. (be).  
9 A health insurance plan or policy is considered comparable if it provides hospital and  
10 medical benefits that are substantially equivalent to the standard health insurance  
11 plan established under s. 40.52 (1).

12 **SECTION 121.** 40.05 (4) (bm) of the statutes is amended to read:

13 40.05 (4) (bm) Except as provided under par. (bp), accumulated unused sick  
14 leave under ss. 36.30 and 230.35 (2) ~~or~~, 233.10, or 238.04 (8) of any eligible employee  
15 shall, upon request of the employee at the time the employee is subject to layoff under  
16 s. 40.02 (40), be converted at the employee's highest basic pay rate he or she received  
17 while employed by the state to credits for payment of health insurance premiums on  
18 behalf of the employee. Any supplemental compensation that is paid to a state  
19 employee who is classified under the state classified civil service as a teacher, teacher  
20 supervisor or education director for the employee's completion of educational courses  
21 that have been approved by the employee's employer is considered as part of the  
22 employee's basic pay for purposes of this paragraph. The full amount of the required  
23 employee contribution for any eligible employee who is insured at the time of the  
24 layoff shall be deducted from the credits until the credits are exhausted, the

1 employee is reemployed, or 5 years have elapsed from the date of layoff, whichever  
2 occurs first.

3 **SECTION 122.** 40.05 (5) (b) 4. of the statutes is amended to read:

4 40.05 (5) (b) 4. The accrual and crediting of sick leave shall be determined in  
5 accordance with ss. 13.121 (4), 36.30, 230.35 (2), 233.10, 238.04 (8), and 757.02 (5)  
6 and subch. I, V, or VI of ch. 111.

7 **SECTION 123.** 40.62 (2) of the statutes is amended to read:

8 40.62 (2) Sick leave accumulation shall be determined in accordance with rules  
9 of the department, any collective bargaining agreement under subch. I, V, or VI of  
10 ch. 111, and ss. 13.121 (4), 36.30, 49.825 (4) (d), 49.826 (4) (d), 230.35 (2), 233.10,  
11 238.04 (8), 757.02 (5) and 978.12 (3).

12 **SECTION 124.** 40.95 (1) (a) 1. of the statutes is amended to read:

13 40.95 (1) (a) 1. The employee accrues accumulated unused sick leave under s.  
14 13.121 (4), 36.30, 230.35 (2), 233.10, 238.04 (8), or 757.02 (5).

15 **SECTION 125.** 41.11 (1g) (b) (intro.) of the statutes is amended to read:

16 41.11 (1g) (b) (intro.) The department, in consultation with the department of  
17 ~~commerce~~ Wisconsin Economic Development Corporation, shall do all of the  
18 following for each economic development program administered by the department:

19 **SECTION 126.** 41.11 (1r) (title) of the statutes is amended to read:

20 41.11 (1r) (title) ECONOMIC DEVELOPMENT ASSISTANCE COORDINATION AND  
21 REPORTING.

22 **SECTION 127.** 41.11 (1r) of the statutes is renumbered 41.11 (1r) (b) and  
23 amended to read:

24 41.11 (1r) (b) Annually, no later than October 1, the department shall submit  
25 to the joint legislative audit committee and to the appropriate standing committees

1 of the legislature under s. 13.172 (3) a comprehensive report assessing economic  
2 development programs, as defined in sub. (1g) (a), administered by the department.  
3 The report shall include all of the information required under s. ~~560.01 (2) (am)~~  
4 238.07 (2). The department shall collaborate with the ~~department of commerce~~  
5 Wisconsin Economic Development Corporation to make readily accessible to the  
6 public on an Internet-based system the information required under this subsection.

7 **SECTION 128.** 41.11 (1r) (a) of the statutes is created to read:

8 41.11 (1r) (a) The department shall coordinate any economic development  
9 assistance with the Wisconsin Economic Development Corporation.

10 **SECTION 129.** 41.41 (4) (c) of the statutes is amended to read:

11 41.41 (4) (c) The department of agriculture, trade and consumer protection, the  
12 department of natural resources, the department of transportation, ~~the department~~  
13 ~~of commerce~~, the department of administration, the state historical society, and the  
14 University of Wisconsin-Extension shall cooperate with and assist the board in  
15 matters related to its functions.

16 **SECTION 130.** 41.41 (5) (e) of the statutes is amended to read:

17 41.41 (5) (e) Consult and cooperate with the department of agriculture, trade  
18 and consumer protection, the department of natural resources, the department of  
19 transportation, ~~the department of commerce~~, the department of administration, the  
20 state historical society, the University of Wisconsin-Extension, any federally  
21 recognized American Indian tribe or band in this state that appoints a liaison  
22 representative to the board regarding the management of the Kickapoo valley  
23 reserve.

24 **SECTION 131.** 59.57 (1) (a) of the statutes is amended to read:



**SECTION 131**

1           59.57 (1) (a) Subject to par. (b), the board may appropriate money for and create  
2           a county industrial development agency or to any nonprofit agency organized to  
3           engage or engaging in activities described in this paragraph, appoint an executive  
4           officer and provide a staff and facilities to promote and develop the resources of the  
5           county and of its component municipalities. To this end the agency may, without  
6           limitation because of enumeration, develop data regarding the industrial needs,  
7           advantages and sites in the county, acquaint the purchaser with the products of the  
8           county by promotional activities, coordinate its work with that of the county  
9           planning commission, the ~~department of commerce~~ Wisconsin Economic  
10          Development Corporation, and private credit development corporations, and do all  
11          things necessary to provide for the continued improvement of the industrial climate  
12          of the county.

13           **SECTION 132.** 60.23 (4) (c) of the statutes is amended to read:

14           60.23 (4) (c) Coordinate its activities with the county planning commission, the  
15          ~~department of commerce~~ Wisconsin Economic Development Corporation, and  
16          private credit development organizations.

17           **SECTION 133.** 60.85 (14) of the statutes is repealed.

18           **SECTION 134.** 66.0211 (5) of the statutes is amended to read:

19           66.0211 (5) CERTIFICATION OF INCORPORATION. If a majority of the votes in an  
20          incorporation referendum are cast in favor of a village or city, the clerk of the circuit  
21          court shall certify the fact to the secretary of state and supply the secretary of state  
22          with a copy of a description of the legal boundaries of the village or city and the  
23          associated population and a copy of a plat of the village or city. Within 10 days of  
24          receipt of the description and plat, the secretary of state shall forward 2 copies to the  
25          department of transportation and one copy each to the department of

1 administration, and the department of revenue ~~and the department of commerce~~.  
2 The secretary of state shall issue a certificate of incorporation and record the  
3 certificate.

4 **SECTION 135.** 66.1103 (4m) (a) 1. of the statutes is amended to read:

5 66.1103 (4m) (a) 1. The person, at least 30 days prior to entering into the  
6 revenue agreement, has given a notice of intent to enter into the agreement, on a  
7 form prescribed under s. ~~560.034~~ 238.11 (1), to the ~~department of commerce~~  
8 Wisconsin Economic Development Corporation and to any collective bargaining  
9 agent in this state with whom the person has a collective bargaining agreement.

10 **SECTION 136.** 66.1103 (4m) (a) 2. of the statutes is amended to read:

11 66.1103 (4m) (a) 2. The municipality or county has received an estimate issued  
12 under s. ~~560.034~~ 238.11 (5) (a), and the ~~department of commerce~~ Wisconsin Economic  
13 Development Corporation has estimated whether the project which the municipality  
14 or county would finance under the revenue agreement is expected to eliminate,  
15 create, or maintain jobs on the project site and elsewhere in this state and the net  
16 number of jobs expected to be eliminated, created, or maintained as a result of the  
17 project.

18 **SECTION 137.** 66.1103 (4m) (b) of the statutes is amended to read:

19 66.1103 (4m) (b) Any revenue agreement which an eligible participant enters  
20 into with a municipality or county to finance a project shall require the eligible  
21 participant to submit to the ~~department of commerce~~ Wisconsin Economic  
22 Development Corporation within 12 months after the project is completed or 2 years  
23 after a revenue bond is issued to finance the project, whichever is sooner, on a form  
24 prescribed under s. ~~560.034~~ 238.11 (1), the net number of jobs eliminated, created,  
25 or maintained on the project site and elsewhere in this state as a result of the project.

1           **SECTION 138.** 66.1103 (4s) (a) 1. of the statutes is amended to read:

2           66.1103 (4s) (a) 1. "~~Department~~" "Corporation" means the ~~department of~~  
3 ~~commerce~~ Wisconsin Economic Development Corporation.

4           **SECTION 139.** 66.1103 (4s) (b) 3. of the statutes is amended to read:

5           66.1103 (4s) (b) 3. The employer shall certify compliance with this subsection  
6 to the ~~department corporation~~, to the governing body of each municipality or county  
7 within which a lost job exists and to any collective bargaining agent in this state with  
8 which the employer has a collective bargaining agreement at the project site or at a  
9 site where a lost job exists.

10          **SECTION 140.** 66.1103 (4s) (b) 4. of the statutes is amended to read:

11          66.1103 (4s) (b) 4. The employer shall submit a report to the ~~department~~  
12 corporation every 3 months during the first year after the construction of the project  
13 is completed. The reports shall provide information about new jobs, lost jobs, and  
14 offers of employment made to persons who were formerly employed at lost jobs. The  
15 4th report shall be the final report. The form and content of the reports shall be  
16 prescribed by the ~~department~~ corporation under par. (d).

17          **SECTION 141.** 66.1103 (4s) (d) of the statutes is amended to read:

18          66.1103 (4s) (d) The ~~department~~ corporation shall administer this subsection  
19 and shall prescribe forms for certification and reports under par. (b).

20          **SECTION 142.** 66.1103 (10) (c) of the statutes is amended to read:

21          66.1103 (10) (c) A copy of the initial resolution together with a statement  
22 indicating when the public notice required under par. (b) was published shall be filed  
23 with the ~~secretary of commerce~~ Wisconsin Economic Development Corporation  
24 within 20 days following publication of notice. Prior to the closing of the bond issue,  
25 the ~~secretary~~ corporation may require additional information from the eligible

1 participant or the municipality or county. After the closing of the bond issue, the  
2 secretary corporation shall be notified of the closing date, any substantive changes  
3 made to documents previously filed with the secretary corporation, and the principal  
4 amount of the financing.

5 **SECTION 143.** 66.1103 (10) (g) of the statutes is amended to read:

6 66.1103 (10) (g) Bonds may not be issued unless prior to adoption of an initial  
7 resolution a document which provides a good faith estimate of attorney fees which  
8 will be paid from bond proceeds is filed with the clerk of the municipality or county  
9 and the ~~department of commerce~~ Wisconsin Economic Development Corporation.

10 **SECTION 144.** 66.1104 of the statutes is repealed.

11 **SECTION 145.** 66.1105 (13) of the statutes is repealed.

12 **SECTION 146.** 67.05 (6a) (bg) 2. of the statutes is amended to read:

13 67.05 (6a) (bg) 2. The department of ~~commerce~~ safety and professional services  
14 shall determine for each grade level in which pupils attended school in a building  
15 described in subd. 1., the average cost per square foot for, and the average number  
16 of square feet per pupil included in, 2 recently constructed school buildings that were  
17 designed to serve pupils of that grade level, as selected by that department.

18 **SECTION 147.** 67.12 (12) (e) 2r. b. of the statutes is amended to read:

19 67.12 (12) (e) 2r. b. The department of ~~commerce~~ safety and professional  
20 services shall determine, for each grade level in which pupils attended school in a  
21 building described in subd. 2r. a., the average cost per square foot for, and the average  
22 number of square feet per pupil included in, 2 recently constructed school buildings  
23 that were designed to serve pupils of that grade level, as selected by that department.

24 **SECTION 148.** 71.05 (24) (a) 4. of the statutes is amended to read:

1           71.05 (24) (a) 4. "Qualified new business venture" means a business certified  
2   ~~by the department of commerce~~ under s. 238.20 or s. 560.2085, 2009 stats.

3           **SECTION 149.** 71.07 (2dd) (b) of the statutes is amended to read:

4           71.07 (2dd) (b) Except as provided in s. 73.03 (35), for any taxable year for  
5   which that person is certified under s. 560.765 (3), 2009 stats., and begins business  
6   operations in a zone under s. 560.71, 2009 stats., after July 29, 1995, or certified  
7   under s. 560.797 (4) (a), 2009 stats., for each zone for which the person is certified  
8   or entitled a person may credit against taxes otherwise due under this subchapter  
9   employment-related day care expenses, up to \$1,200 for each qualifying individual.

10          **SECTION 150.** 71.07 (2de) (a) (intro.) of the statutes is amended to read:

11          71.07 (2de) (a) (intro.) Except as provided in s. 73.03 (35), for any taxable year  
12   for which a person is certified under s. 560.765 (3), 2009 stats., and begins business  
13   operations in a zone under s. 560.71, 2009 stats., after July 29, 1995, or certified  
14   under s. 560.797 (4) (a), 2009 stats., for each zone for which the person is certified  
15   or entitled the person may claim as a credit against taxes otherwise due under this  
16   subchapter an amount equal to 7.5% of the amount that the person expends to  
17   remove or contain environmental pollution, as defined in s. 299.01 (4), in the zone or  
18   to restore soil or groundwater that is affected by environmental pollution, as defined  
19   in s. 299.01 (4), in the zone if the person fulfills all of the following requirements:

20          **SECTION 151.** 71.07 (2de) (a) 1. of the statutes is amended to read:

21          71.07 (2de) (a) 1. Begins the work, other than planning and investigating, for  
22   which the credit is claimed after the area that includes the site where the work is  
23   done is designated a development zone under s. 560.71, 2009 stats., or an enterprise  
24   development zone under s. 560.797, 2009 stats., and after the claimant is certified  
25   under s. 560.765 (3), 2009 stats., or certified under s. 560.797 (4) (a), 2009 stats.

1           **SECTION 152.** 71.07 (2di) (a) (intro.) of the statutes is amended to read:

2           71.07 (**2di**) (a) (intro.) Except as provided in pars. (dm) and (f) and s. 73.03 (35),  
3           for any taxable year for which the person is entitled under s. 560.795 (3), 2009 stats.,  
4           to claim tax benefits, any person may claim as a credit against taxes otherwise due  
5           under this chapter 2.5% of the purchase price of depreciable, tangible personal  
6           property, or 1.75% of the purchase price of depreciable, tangible personal property  
7           that is expensed under section 179 of the internal revenue code for purposes of the  
8           taxes under this chapter, except that:

9           **SECTION 153.** 71.07 (2di) (a) 1. of the statutes is amended to read:

10          71.07 (**2di**) (a) 1. The investment must be in property that is purchased after  
11          the person is entitled under s. 560.795 (3), 2009 stats., to claim tax benefits and that  
12          is used for at least 50% of its use in the conduct of the person's business operations  
13          at a location in a development zone under subch. VI of ch. 560, 2009 stats., or, if the  
14          property is mobile, the base of operations of the property for at least 50% of its use  
15          must be a location in a development zone.

16          **SECTION 154.** 71.07 (2di) (b) 2. of the statutes is amended to read:

17          71.07 (**2di**) (b) 2. If the claimant is located on an Indian reservation, as defined  
18          in s. 560.86 (5), 2009 stats., and is an American Indian, as defined in s. 560.86 (1),  
19          2009 stats., an Indian business, as defined in s. 560.86 (4), 2009 stats., or a tribal  
20          enterprise, and if the allowable amount of the credit under this subsection exceeds  
21          the taxes otherwise due under this chapter on or measured by the claimant's income,  
22          the amount of the credit not used as an offset against those taxes shall be certified  
23          to the department of administration for payment to the claimant by check, share  
24          draft or other draft. In this subdivision, "tribal enterprise" means a business that  
25          is at least 51% owned and controlled by the governing body of one or more Indian

1 tribes, is actively managed by the governing body, or by the designee of the governing  
2 body, of one or more Indian tribes and is currently performing a useful business  
3 function.

4 **SECTION 155.** 71.07 (2di) (b) 3. of the statutes is amended to read:

5 71.07 **(2di)** (b) 3. Partnerships, limited liability companies and tax-option  
6 corporations may not claim the credit under this subsection, but the eligibility for,  
7 and amount of, that credit shall be determined on the basis of their economic activity,  
8 not that of their shareholders, partners or members. The corporation, partnership  
9 or company shall compute the amount of the credit that may be claimed by each of  
10 its shareholders, partners or members and shall provide that information to each of  
11 its shareholders, partners or members. Partners, members of limited liability  
12 companies and shareholders of tax-option corporations may claim the credit based  
13 on the partnership's, company's or corporation's activities in proportion to their  
14 ownership interest and may offset it against the tax attributable to their income from  
15 the partnership's, company's or corporation's business operations in the  
16 development zone; except that partners, members, and shareholders in a  
17 development zone under s. 560.795 (1) (e), 2009 stats., may offset the credit against  
18 the amount of the tax attributable to their income from all of the partnership's,  
19 company's, or corporation's business operations; and against the tax attributable to  
20 their income from the partnership's, company's or corporation's directly related  
21 business operations.

22 **SECTION 156.** 71.07 (2di) (d) 1. of the statutes is amended to read:

23 71.07 **(2di)** (d) 1. A copy of a verification from the department of commerce that  
24 the claimant may claim tax benefits under s. 560.795 (3), 2009 stats.

25 **SECTION 157.** 71.07 (2di) (f) of the statutes is amended to read:

1           71.07 (2di) (f) If a person who is entitled under s. 560.795 (3), 2009 stats., to  
2       claim tax benefits becomes ineligible for such tax benefits, that person may claim no  
3       credits under this subsection for the taxable year that includes the day on which the  
4       person becomes ineligible for tax benefits or succeeding taxable years and that  
5       person may carry over no unused credits from previous years to offset tax under this  
6       chapter for the taxable year that includes the day on which the person becomes  
7       ineligible for tax benefits or succeeding taxable years.

8           **SECTION 158.** 71.07 (2di) (g) of the statutes is amended to read:

9           71.07 (2di) (g) If a person who is entitled under s. 560.795 (3), 2009 stats., to  
10      claim tax benefits ceases business operations in the development zone during any of  
11      the taxable years that that zone exists, that person may not carry over to any taxable  
12      year following the year during which operations cease any unused credits from the  
13      taxable year during which operations cease or from previous taxable years.

14          **SECTION 159.** 71.07 (2dj) (am) (intro.) of the statutes is amended to read:

15          71.07 (2dj) (am) (intro.) Except as provided under par. (f) or s. 73.03 (35) for any  
16      taxable year for which the person is certified under s. 560.765 (3), 2009 stats., for tax  
17      benefits, any person may claim as a credit against taxes otherwise due under this  
18      chapter an amount calculated as follows:

19          **SECTION 160.** 71.07 (2dj) (am) 4. a. of the statutes is amended to read:

20          71.07 (2dj) (am) 4. a. If certified under s. 560.765 (3), 2009 stats., for tax  
21      benefits before January 1, 1992, modify "qualified wages" as defined in section 51 (b)  
22      of the internal revenue code to exclude wages paid before the claimant is certified for  
23      tax benefits and to exclude wages that are paid to employees for work at any location  
24      that is not in a development zone under subch. VI of ch. 560, 2009 stats. For purposes



1 of this subd. 4. a., mobile employees work at their base of operations and leased or  
2 rented employees work at the location where they perform services.

3 **SECTION 161.** 71.07 (2dj) (am) 4. b. of the statutes is amended to read:

4 71.07 (2dj) (am) 4. b. If certified under s. 560.765 (3), 2009 stats., for tax  
5 benefits after December 31, 1991, modify "qualified wages" as defined in section 51  
6 (b) of the internal revenue code to exclude wages paid before the claimant is certified  
7 for tax benefits and to exclude wages that are paid to employees for work at any  
8 location that is not in a development zone under subch. VI of ch. 560, 2009 stats. For  
9 purposes of this subd. 4. b., mobile employees and leased or rented employees work  
10 at their base of operations.

11 **SECTION 162.** 71.07 (2dj) (am) 4c. of the statutes is amended to read:

12 71.07 (2dj) (am) 4c. Modify the rule for ineligible individuals under section 51  
13 (i) (1) of the internal revenue code to allow credit for the wages of related individuals  
14 paid by an Indian business, as defined in s. 560.86 (4), 2009 stats., or a tribal  
15 enterprise, as defined in sub. (2di) (b) 2., if the Indian business or tribal enterprise  
16 is located in a development zone designated under s. 560.71 (3) (c) 2., 2009 stats.

17 **SECTION 163.** 71.07 (2dj) (am) 4t. of the statutes is amended to read:

18 71.07 (2dj) (am) 4t. If certified under s. 560.765 (3), 2009 stats., for tax benefits  
19 before January 1, 1992, modify section 51 (i) (3) of the internal revenue code so that  
20 for leased or rented employees, except employees of a leasing agency certified for tax  
21 benefits who perform services directly for the agency in a development zone, the  
22 minimum employment periods apply to the time that they perform services in a  
23 development zone for a single lessee or renter, not to their employment by the leasing  
24 agency.

25 **SECTION 164.** 71.07 (2dj) (e) 1. of the statutes is amended to read:

1           71.07 (2dj) (e) 1. A copy of the claimant's certification for tax benefits under s.  
2   560.765 (3), 2009 stats.

3           **SECTION 165.** 71.07 (2dj) (e) 3. a. of the statutes is amended to read:

4           71.07 (2dj) (e) 3. a. If certified under s. 560.765 (3), 2009 stats., for tax benefits  
5   before January 1, 1992, a statement from the department of commerce verifying the  
6   amount of qualifying wages and verifying that the employees were hired for work  
7   only in a development zone or are mobile employees whose base of operations is in  
8   a development zone.

9           **SECTION 166.** 71.07 (2dj) (e) 3. b. of the statutes is amended to read:

10          71.07 (2dj) (e) 3. b. If certified under s. 560.765 (3), 2009 stats., for tax benefits  
11   after December 31, 1991, a statement from the department of commerce verifying the  
12   amount of qualifying wages and verifying that the employees were hired for work  
13   only in a development zone or are mobile employees or leased or rented employees  
14   whose base of operations is in a development zone.

15          **SECTION 167.** 71.07 (2dL) (a) of the statutes is amended to read:

16          71.07 (2dL) (a) Except as provided in pars. (ag), (ar), (bm) and (f) and s. 73.03  
17   (35), for any taxable year for which the person is certified under s. 560.765 (3), 2009  
18   stats., for tax benefits, any person may claim as a credit against taxes otherwise due  
19   under this subchapter an amount equal to 2.5% of the amount expended by that  
20   person to acquire, construct, rehabilitate or repair real property in a development  
21   zone under subch. VI of ch. 560, 2009 stats.

22          **SECTION 168.** 71.07 (2dL) (ag) of the statutes is amended to read:

23          71.07 (2dL) (ag) If the credit under par. (a) is claimed for an amount expended  
24   to construct, rehabilitate, remodel or repair property, the claimant must have begun  
25   the physical work of construction, rehabilitation, remodeling or repair, or any

1 demolition or destruction in preparation for the physical work, after the place where  
2 the property is located was designated a development zone under s. 560.71, 2009  
3 stats., and the completed project must be placed in service after the claimant is  
4 certified for tax benefits under s. 560.765 (3), 2009 stats. In this paragraph, "physical  
5 work" does not include preliminary activities such as planning, designing, securing  
6 financing, researching, developing specifications or stabilizing the property to  
7 prevent deterioration.

8 **SECTION 169.** 71.07 (2dL) (ar) of the statutes is amended to read:

9 71.07 (2dL) (ar) If the credit under par. (a) is claimed for an amount expended  
10 to acquire property, the property must have been acquired by the claimant after the  
11 place where the property is located was designated a development zone under s.  
12 560.71, 2009 stats., and the completed project must be placed in service after the  
13 claimant is certified for tax benefits under s. 560.765 (3), 2009 stats., and the  
14 property must not have been previously owned by the claimant or a related person  
15 during the 2 years prior to the designation of the development zone under s. 560.71,  
16 2009 stats. No credit is allowed for an amount expended to acquire property until  
17 the property, either in its original state as acquired by the claimant or as  
18 subsequently constructed, rehabilitated, remodeled or repaired, is placed in service.

19 **SECTION 170.** 71.07 (2dL) (bm) of the statutes is amended to read:

20 71.07 (2dL) (bm) In calculating the credit under par. (a) a claimant shall reduce  
21 the amount expended to acquire property by a percentage equal to the percentage of  
22 the area of the real property not used for the purposes for which the claimant is  
23 certified to claim tax benefits under s. 560.765 (3), 2009 stats., and shall reduce the  
24 amount expended for other purposes by the amount expended on the part of the

1 property not used for the purposes for which the claimant is certified to claim tax  
2 benefits under s. 560.765 (3), 2009 stats.

3 **SECTION 171.** 71.07 (2dL) (c) of the statutes is amended to read:

4 71.07 (2dL) (c) If the claimant is located on an Indian reservation, as defined  
5 in s. 560.86 (5), 2009 stats., and is an American Indian, as defined in s. 560.86 (1),  
6 2009 stats., an Indian business, as defined in s. 560.86 (4), 2009 stats., or a tribal  
7 enterprise, as defined in sub. (2di) (b) 2., and if the allowable amount of the credit  
8 under par. (a) exceeds the taxes otherwise due under this chapter on or measured by  
9 the claimant's income, the amount of the credit not used as an offset against those  
10 taxes shall be certified to the department of administration for payment to the  
11 claimant by check, share draft or other draft.

12 **SECTION 172.** 71.07 (2dm) (a) 1. of the statutes is amended to read:

13 71.07 (2dm) (a) 1. "Certified" means entitled under s. 238.395 (3) (a) 4. or s.  
14 560.795 (3) (a) 4., 2009 stats., to claim tax benefits or certified under s. 238.395 (5),  
15 238.398 (5), or 238.3995 (4) or s. 560.795 (5), 2009 stats., s. 560.798 (3), 2009 stats.,  
16 or s. 560.7995 (4), 2009 stats.

17 **SECTION 173.** 71.07 (2dm) (a) 3. of the statutes is amended to read:

18 71.07 (2dm) (a) 3. "Development zone" means a development opportunity zone  
19 under s. 238.395 (1) (e) and (f) or 238.398 or s. 560.795 (1) (e) and (f), 2009 stats., or  
20 s. 560.798, 2009 stats., or an airport development zone under s. 238.3995 or s.  
21 560.7995, 2009 stats.

22 **SECTION 174.** 71.07 (2dm) (a) 4. of the statutes is amended to read:

23 71.07 (2dm) (a) 4. "Previously owned property" means real property that the  
24 claimant or a related person owned during the 2 years prior to the department of  
25 commerce or the Wisconsin Economic Development Corporation designating the

1 place where the property is located as a development zone and for which the claimant  
2 may not deduct a loss from the sale of the property to, or an exchange of the property  
3 with, the related person under section 267 of the Internal Revenue Code, except that  
4 section 267 (b) of the Internal Revenue Code is modified so that if the claimant owns  
5 any part of the property, rather than 50% ownership, the claimant is subject to  
6 section 267 (a) (1) of the Internal Revenue Code for purposes of this subsection.

7 **SECTION 175.** 71.07 (2dm) (f) 1. of the statutes is amended to read:

8 71.07 (2dm) (f) 1. A copy of ~~a the verification from the department of commerce~~  
9 that the claimant may claim tax benefits under s. 238.395 (3) (a) 4. or s. 560.795 (3)  
10 (a) 4., 2009 stats., or is certified under s. 238.395 (5), 238.398 (3), or 238.3995 (4) or  
11 s. or s. 560.795 (5), 2009 stats., s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009  
12 stats.

13 **SECTION 176.** 71.07 (2dm) (f) 2. of the statutes is amended to read:

14 71.07 (2dm) (f) 2. A statement from the department of commerce or the  
15 Wisconsin Economic Development Corporation verifying the purchase price of the  
16 investment and verifying that the investment fulfills the requirements under par.  
17 (b).

18 **SECTION 177.** 71.07 (2dm) (i) of the statutes is amended to read:

19 71.07 (2dm) (i) Partnerships, limited liability companies, and tax-option  
20 corporations may not claim the credit under this subsection, but the eligibility for,  
21 and the amount of, that credit shall be determined on the basis of their economic  
22 activity, not that of their shareholders, partners, or members. The corporation,  
23 partnership, or limited liability company shall compute the amount of credit that  
24 may be claimed by each of its shareholders, partners, or members and provide that  
25 information to its shareholders, partners, or members. Partners, members of limited

1 liability companies, and shareholders of tax-option corporations may claim the  
2 credit based on the partnership's, company's, or corporation's activities in proportion  
3 to their ownership interest and may offset it against the tax attributable to their  
4 income from the partnership's, company's, or corporation's business operations in the  
5 development zone; except that partners, members, and shareholders in a  
6 development zone under s. 238.395 (1) (e) or s. 560.795 (1) (e), 2009 stats., may offset  
7 the credit against the amount of the tax attributable to their income.

8 **SECTION 178.** 71.07 (2dm) (j) of the statutes is amended to read:

9 71.07 (2dm) (j) If a person who is entitled under s. 238.395 (3) (a) 4. or s. 560.795  
10 (3) (a) 4., 2009 stats., to claim tax benefits becomes ineligible for such tax benefits,  
11 or if a person's certification under s. 238.395 (5), 238.398 (3), or 238.3995 (4) or s.  
12 560.795 (5), 2009 stats., s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009 stats., is  
13 revoked, that person may claim no credits under this subsection for the taxable year  
14 that includes the day on which the person becomes ineligible for tax benefits, the  
15 taxable year that includes the day on which the certification is revoked, or succeeding  
16 taxable years, and that person may carry over no unused credits from previous years  
17 to offset tax under this chapter for the taxable year that includes the day on which  
18 the person becomes ineligible for tax benefits, the taxable year that includes the day  
19 on which the certification is revoked, or succeeding taxable years.

20 **SECTION 179.** 71.07 (2dm) (k) of the statutes is amended to read:

21 71.07 (2dm) (k) If a person who is entitled under s. 238.395 (3) (a) 4. or s.  
22 560.795 (3) (a) 4., 2009 stats., to claim tax benefits or certified under s. 238.395 (5),  
23 238.398 (3), or 238.3995 (4) or s. 560.795 (5), 2009 stats., s. 560.798 (3), 2009 stats.,  
24 or s. 560.7995 (4), 2009 stats., ceases business operations in the development zone  
25 during any of the taxable years that that zone exists, that person may not carry over

1 to any taxable year following the year during which operations cease any unused  
2 credits from the taxable year during which operations cease or from previous taxable  
3 years.

4 **SECTION 180.** 71.07 (2dr) (a) of the statutes is amended to read:

5 71.07 (2dr) (a) *Credit.* Any person may credit against taxes otherwise due  
6 under this chapter an amount equal to 5% of the amount obtained by subtracting  
7 from the person's qualified research expenses, as defined in section 41 of the internal  
8 revenue code, except that "qualified research expenses" include only expenses  
9 incurred by the claimant in a development zone under subch. VI of ch. 560, 2009  
10 stats., except that a taxpayer may elect the alternative computation under section  
11 41 (c) (4) of the Internal Revenue Code and that election applies until the department  
12 permits its revocation and except that "qualified research expenses" do not include  
13 compensation used in computing the credit under sub. (2dj) nor research expenses  
14 incurred before the claimant is certified for tax benefits under s. 560.765 (3), 2009  
15 stats., the person's base amount, as defined in section 41 (c) of the internal revenue  
16 code, in a development zone, except that gross receipts used in calculating the base  
17 amount means gross receipts from sales attributable to Wisconsin under s. 71.04 (7)  
18 (b) 1. and 2., (df) 1. and 2., (dh) 1., 2., and 3., (dj) 1. and (dk) 1. and research expenses  
19 used in calculating the base amount include research expenses incurred before the  
20 claimant is certified for tax benefits under s. 560.765 (3), 2009 stats., in a  
21 development zone, if the claimant submits with the claimant's return a copy of the  
22 claimant's certification for tax benefits under s. 560.765 (3) 2009 stats., and a  
23 statement from the department of commerce verifying the claimant's qualified  
24 research expenses for research conducted exclusively in a development zone. The  
25 rules under s. 73.03 (35) apply to the credit under this paragraph. The rules under

1 sub. (2di) (f) and (g), as they apply to the credit under that subsection, apply to claims  
2 under this paragraph. Section 41 (h) of the internal revenue code does not apply to  
3 the credit under this paragraph.

4 **SECTION 181.** 71.07 (2dr) (b) of the statutes is amended to read:

5 71.07 **(2dr)** (b) *Development opportunity zones.* The development zones  
6 research credit under par. (a), as it applies to a person certified under s. 560.765 (3),  
7 2009 stats., applies to a person that conducts economic activity in a development  
8 opportunity zone under s. 560.795 (1), 2009 stats., and that is entitled to tax benefits  
9 under s. 560.795 (3), 2009 stats., subject to the limits under s. 560.795 (2), 2009 stats.  
10 A development opportunity zone credit under this paragraph may be calculated  
11 using expenses incurred by a claimant beginning on the effective date under s.  
12 560.795 (2) (a), 2009 stats., of the development opportunity zone designation of the  
13 area in which the claimant conducts economic activity.

14 **SECTION 182.** 71.07 (2ds) (a) 1. of the statutes is amended to read:

15 71.07 **(2ds)** (a) 1. "Development zone" means a zone designated under s. 560.71,  
16 2009 stats.

17 **SECTION 183.** 71.07 (2ds) (b) of the statutes is amended to read:

18 71.07 **(2ds)** (b) Except as provided in pars. (dm) and (e) and s. 73.03 (35), for  
19 any taxable year for which the person is certified under s. 560.765 (3), 2009 stats.,  
20 for tax benefits, any person may claim as a credit against taxes otherwise due under  
21 this chapter the taxes paid under subchs. III and V of ch. 77 on their purchases, leases  
22 and rentals of eligible property. Partnerships, limited liability companies and  
23 tax-option corporations may not claim the credit under this subsection, but the  
24 eligibility for, and the amount of, that credit shall be determined on the basis of their  
25 economic activity, not that of their partners, members or shareholders. The



1 partnership, limited liability company or corporation shall compute the amount of  
2 credit that may be claimed by each of its partners, members or shareholders and  
3 shall provide that information to each of its partners, members or shareholders.  
4 Partners, members of a limited liability company and shareholders of tax-option  
5 corporations may claim the credit based on the partnership's, company's or  
6 corporation's activities in proportion to their ownership interest.

7 **SECTION 184.** 71.07 (2ds) (d) 1. of the statutes is amended to read:

8 71.07 (2ds) (d) 1. A copy of the claimant's certification for tax benefits under  
9 s. 560.765 (3), 2009 stats.

10 **SECTION 185.** 71.07 (2dx) (a) 2. of the statutes is amended to read:

11 71.07 (2dx) (a) 2. "Development zone" means a development zone under s.  
12 238.30 or s. 560.70, 2009 stats., a development opportunity zone under s. 238.395 or  
13 s. 560.795, 2009 stats., an enterprise development zone under s. 238.397 or s.  
14 560.797, 2009 stats., an agricultural development zone under s. 238.398 or s.  
15 560.798, 2009 stats., or an airport development zone under s. 238.3995 or s.  
16 560.7995, 2009 stats.

17 **SECTION 186.** 71.07 (2dx) (b) (intro.) of the statutes is amended to read:

18 71.07 (2dx) (b) *Credit.* (intro.) Except as provided in pars. (be) and (bg) and  
19 in s. 73.03 (35), and subject to s. 238.385 or s. 560.785, 2009 stats., for any taxable  
20 year for which the person is entitled under s. 238.395 (3) or s. 560.795 (3), 2009 stats.,  
21 to claim tax benefits or certified under s. 238.365 (3), 238.397 (4), 238.398 (3), or  
22 238.3995 (4) or s. 560.765 (3), 2009 stats., s. 560.797 (4), 2009 stats., s. 560.798 (3),  
23 2009 stats., or s. 560.7995 (4), 2009 stats., any person may claim as a credit against  
24 the taxes otherwise due under this chapter the following amounts:

25 **SECTION 187.** 71.07 (2dx) (b) 2. of the statutes is amended to read:

1       71.07 (2dx) (b) 2. The amount determined by multiplying the amount  
2       determined under s. 238.385 (1) (b) or s. 560.785 (1) (b), 2009 stats., by the number  
3       of full-time jobs created in a development zone and filled by a member of a targeted  
4       group and by then subtracting the subsidies paid under s. 49.147 (3) (a) or the  
5       subsidies and reimbursements paid under s. 49.147 (3m) (c) for those jobs.

6       **SECTION 188.** 71.07 (2dx) (b) 3. of the statutes is amended to read:

7       71.07 (2dx) (b) 3. The amount determined by multiplying the amount  
8       determined under s. 238.385 (1) (c) or s. 560.785 (1) (c), 2009 stats., by the number  
9       of full-time jobs created in a development zone and not filled by a member of a  
10      targeted group and by then subtracting the subsidies paid under s. 49.147 (3) (a) or  
11      the subsidies and reimbursements paid under s. 49.147 (3m) (c) for those jobs.

12      **SECTION 189.** 71.07 (2dx) (b) 4. of the statutes is amended to read:

13      71.07 (2dx) (b) 4. The amount determined by multiplying the amount  
14      determined under s. 238.385 (1) (bm) or s. 560.785 (1) (bm), 2009 stats., by the  
15      number of full-time jobs retained, as provided in the rules under s. 238.385 or s.  
16      560.785, 2009 stats., excluding jobs for which a credit has been claimed under sub.  
17      (2dj), in an enterprise development zone under s. 238.397 or s. 560.797, 2009 stats.,  
18      and for which significant capital investment was made and by then subtracting the  
19      subsidies paid under s. 49.147 (3) (a) or the subsidies and reimbursements paid  
20      under s. 49.147 (3m) (c) for those jobs.

21      **SECTION 190.** 71.07 (2dx) (b) 5. of the statutes is amended to read:

22      71.07 (2dx) (b) 5. The amount determined by multiplying the amount  
23      determined under s. 238.385 (1) (c) or s. 560.785 (1) (c), 2009 stats., by the number  
24      of full-time jobs retained, as provided in the rules under s. 238.385 or s. 560.785,  
25      2009 stats., excluding jobs for which a credit has been claimed under sub. (2dj), in

1 a development zone and not filled by a member of a targeted group and by then  
2 subtracting the subsidies paid under s. 49.147 (3) (a) or the subsidies and  
3 reimbursements paid under s. 49.147 (3m) (c) for those jobs.

4 **SECTION 191.** 71.07 (2dx) (be) of the statutes is amended to read:

5 71.07 (2dx) (be) *Offset.* A claimant in a development zone under s. 238.395 (1)  
6 (e) or s. 560.795 (1) (e), 2009 stats., may offset any credits claimed under this  
7 subsection, including any credits carried over, against the amount of the tax  
8 otherwise due under this subchapter attributable to all of the claimant's income and  
9 against the tax attributable to income from directly related business operations of  
10 the claimant.

11 **SECTION 192.** 71.07 (2dx) (bg) of the statutes is amended to read:

12 71.07 (2dx) (bg) *Other entities.* For claimants in a development zone under s.  
13 238.395 (1) (e) or s. 560.795 (1) (e), 2009 stats., partnerships, limited liability  
14 companies, and tax-option corporations may not claim the credit under this  
15 subsection, but the eligibility for, and amount of, that credit shall be determined on  
16 the basis of their economic activity, not that of their shareholders, partners, or  
17 members. The corporation, partnership, or company shall compute the amount of  
18 the credit that may be claimed by each of its shareholders, partners, or members and  
19 shall provide that information to each of its shareholders, partners, or members.  
20 Partners, members of limited liability companies, and shareholders of tax-option  
21 corporations may claim the credit based on the partnership's, company's, or  
22 corporation's activities in proportion to their ownership interest and may offset it  
23 against the tax attributable to their income.

24 **SECTION 193.** 71.07 (2dx) (c) of the statutes is amended to read:

1           71.07 (2dx) (c) *Credit precluded*. If the certification of a person for tax benefits  
2     under s. 238.365 (3), 238.397 (4), 238.398 (3), or 238.3995 (4) or s. 560.765 (3), 2009  
3     stats., s. 560.797 (4), 2009 stats., s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009  
4     stats., is revoked, or if the person becomes ineligible for tax benefits under s. 238.395  
5     (3) or s. 560.795 (3), 2009 stats., that person may not claim credits under this  
6     subsection for the taxable year that includes the day on which the certification is  
7     revoked; the taxable year that includes the day on which the person becomes  
8     ineligible for tax benefits; or succeeding taxable years and that person may not carry  
9     over unused credits from previous years to offset tax under this chapter for the  
10    taxable year that includes the day on which certification is revoked; the taxable year  
11    that includes the day on which the person becomes ineligible for tax benefits; or  
12    succeeding taxable years.

13           **SECTION 194.** 71.07 (2dx) (d) of the statutes is amended to read:

14           71.07 (2dx) (d) *Carry-over precluded*. If a person who is entitled under s.  
15     238.395 (3) or s. 560.795 (3), 2009 stats., to claim tax benefits or certified under s.  
16     238.365 (3), 238.397 (4), 238.398 (3), or 238.3995 (4) or s. 560.765 (3), 2009 stats., s.  
17     560.797 (4), 2009 stats., s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009 stats., for  
18     tax benefits ceases business operations in the development zone during any of the  
19     taxable years that that zone exists, that person may not carry over to any taxable  
20     year following the year during which operations cease any unused credits from the  
21     taxable year during which operations cease or from previous taxable years.

22           **SECTION 195.** 71.07 (2dy) (a) of the statutes is amended to read:

23           71.07 (2dy) (a) *Definition*. In this subsection, "claimant" means a person who  
24     files a claim under this subsection and is certified under s. 238.301 (2) or s. 560.701

**SECTION 195**

(2), 2009 stats., and authorized to claim tax benefits under s. 238.303 or s. 560.703, 2009 stats.

**SECTION 196.** 71.07 (2dy) (b) of the statutes is amended to read:

71.07 (2dy) (b) *Filing claims.* Subject to the limitations under this subsection and ss. 238.301 to 238.306 or ss. 560.701 to 560.706, 2009 stats., for taxable years beginning after December 31, 2008, a claimant may claim as a credit against the tax imposed under s. 71.02 or 71.08, up to the amount of the tax, the amount authorized for the claimant under s. 238.303 or s. 560.703, 2009 stats.

**SECTION 197.** 71.07 (2dy) (c) 1. of the statutes is amended to read:

71.07 (2dy) (c) 1. No credit may be allowed under this subsection unless the claimant includes with the claimant's return a copy of the claimant's certification under s. 238.301 (2) or s. 560.701 (2), 2009 stats., and a copy of the claimant's notice of eligibility to receive tax benefits under s. 238.303 (3) or s. 560.703 (3), 2009 stats.

**SECTION 198.** 71.07 (2dy) (c) 2. of the statutes is amended to read:

71.07 (2dy) (c) 2. Partnerships, limited liability companies, and tax-option corporations may not claim the credit under this subsection, but the eligibility for, and the amount of, the credit are based on their authorization to claim tax benefits under s. 238.303 or s. 560.703, 2009 stats. A partnership, limited liability company, or tax-option corporation shall compute the amount of credit that each of its partners, members, or shareholders may claim and shall provide that information to each of them. Partners, members of limited liability companies, and shareholders of tax-option corporations may claim the credit in proportion to their ownership interests.

**SECTION 199.** 71.07 (2dy) (d) 2. of the statutes is amended to read:

1       71.07 (2dy) (d) 2. If a claimant's certification is revoked under s. 238.305 or s.  
2       560.705, 2009 stats., or if a claimant becomes ineligible for tax benefits under s.  
3       238.302 or s. 560.702, 2009 stats., the claimant may not claim credits under this  
4       subsection for the taxable year that includes the day on which the certification is  
5       revoked; the taxable year that includes the day on which the claimant becomes  
6       ineligible for tax benefits; or succeeding taxable years and the claimant may not  
7       carry over unused credits from previous years to offset the tax imposed under s. 71.02  
8       or 71.08 for the taxable year that includes the day on which certification is revoked;  
9       the taxable year that includes the day on which the claimant becomes ineligible for  
10      tax benefits; or succeeding taxable years.

11       **SECTION 200.** 71.07 (3g) (a) (intro.) of the statutes is amended to read:

12       71.07 (3g) (a) (intro.) Subject to the limitations under this subsection and ss.  
13       73.03 (35m) and 238.23 and s. 560.96, 2009 stats., a business that is certified under  
14       s. 238.23 (3) or s. 560.96 (3), 2009 stats., may claim as a credit against the taxes  
15       imposed under s. 71.02 an amount equal to the sum of the following, as established  
16       under s. 238.23 (3) (c) or s. 560.96 (3) (c), 2009 stats.:

17       **SECTION 201.** 71.07 (3g) (b) of the statutes is amended to read:

18       71.07 (3g) (b) The department of revenue shall notify the department of  
19       commerce or the Wisconsin Economic Development Corporation of all claims under  
20       this subsection.

21       **SECTION 202.** 71.07 (3g) (e) 2. of the statutes is amended to read:

22       71.07 (3g) (e) 2. The investments that relate to the amount described under par.  
23       (a) 2. for which a claimant makes a claim under this subsection must be retained for  
24       use in the technology zone for the period during which the claimant's business is  
25       certified under s. 238.23 (3) or s. 560.96 (3), 2009 stats.

1       **SECTION 203.** 71.07 (3g) (f) 1. of the statutes is amended to read:

2       71.07 **(3g)** (f) 1. A copy of ~~a the verification from the department of commerce~~  
3       that the claimant's business is certified under s. 238.23 (3) or s. 560.96 (3), 2009  
4       stats., and that the business ~~and the department of commerce have~~ has entered into  
5       an agreement under s. 238.23 (3) (d) or s. 560.96 (3) (d), 2009 stats.

6       **SECTION 204.** 71.07 (3g) (f) 2. of the statutes is amended to read:

7       71.07 **(3g)** (f) 2. A statement from the department of commerce or the Wisconsin  
8       Economic Development Corporation verifying the purchase price of the investment  
9       described under par. (a) 2. and verifying that the investment fulfills the requirement  
10      under par. (e) 2.

11      **SECTION 205.** 71.07 (3p) (b) of the statutes is amended to read:

12      71.07 **(3p)** (b) *Filing claims.* Subject to the limitations provided in this  
13      subsection and s. 93.535 or s. 560.207, 2009 stats., except as provided in par. (c) 5.,  
14      for taxable years beginning after December 31, 2006, and before January 1, 2015, a  
15      claimant may claim as a credit against the taxes imposed under s. 71.02 or 71.08, up  
16      to the amount of the tax, an amount equal to 10 percent of the amount the claimant  
17      paid in the taxable year for dairy manufacturing modernization or expansion related  
18      to the claimant's dairy manufacturing operation.

19      **SECTION 206.** 71.07 (3p) (c) 2m. a. of the statutes is amended to read:

20      71.07 **(3p)** (c) 2m. a. The maximum amount of the credits that may be claimed  
21      under this subsection and ss. 71.28 (3p) and 71.47 (3p) in fiscal year 2007-08 is  
22      \$600,000, as allocated under s. 560.207, 2009 stats.

23      **SECTION 207.** 71.07 (3p) (c) 2m. b. of the statutes is amended to read:

24      71.07 **(3p)** (c) 2m. b. The maximum amount of the credits that may be claimed  
25      by all claimants, other than members of dairy cooperatives, under this subsection

1 and ss. 71.28 (3p) and 71.47 (3p) in fiscal year 2008-09, and in each fiscal year  
2 thereafter, is \$700,000, as allocated under s. 93.535 or s. 560.207, 2009 stats.

3 **SECTION 208.** 71.07 (3p) (c) 2m. bm. of the statutes is amended to read:

4 71.07 (3p) (c) 2m. bm. The maximum amount of the credits that may be claimed  
5 by members of dairy cooperatives under this subsection and ss. 71.28 (3p) and 71.47  
6 (3p) in fiscal year 2009-10 is \$600,000, as allocated under s. 560.207, 2009 stats., and  
7 the maximum amount of the credits that may be claimed by members of dairy  
8 cooperatives under this subsection and ss. 71.28 (3p) and 71.47 (3p) in fiscal year  
9 2010-11, and in each fiscal year thereafter, is \$700,000, as allocated under s. 93.535  
10 or s. 560.207, 2009 stats.

11 **SECTION 209.** 71.07 (3p) (c) 6. of the statutes is amended to read:

12 71.07 (3p) (c) 6. No credit may be allowed under this subsection unless the  
13 claimant submits with the claimant's return a copy of the claimant's credit  
14 certification and allocation under s. 93.535 or s. 560.207, 2009 stats.

15 **SECTION 210.** 71.07 (3q) (a) 1. of the statutes is amended to read:

16 71.07 (3q) (a) 1. "Claimant" means a person certified to receive tax benefits  
17 under s. 238.16 (2) or s. 560.2055 (2), 2009 stats.

18 **SECTION 211.** 71.07 (3q) (a) 2. of the statutes is amended to read:

19 71.07 (3q) (a) 2. "Eligible employee" means, for taxable years beginning before  
20 January 1, 2011, an eligible employee under s. 560.2055 (1) (b), 2009 stats., who  
21 satisfies the wage requirements under s. 560.2055 (3) (a) or (b), 2009 stats., or, for  
22 taxable years beginning after December 31, 2010, an eligible employee under s.  
23 238.16 (1) (b).

24 **SECTION 212.** 71.07 (3q) (b) (intro.) of the statutes is amended to read:



1           71.07 (3q) (b) *Filing claims.* (intro.) Subject to the limitations provided in this  
2 subsection and s. 238.16 or s. 560.2055, 2009 stats., for taxable years beginning after  
3 December 31, 2009, a claimant may claim as a credit against the taxes imposed under  
4 ss. 71.02 and 71.08 any of the following.

5           **SECTION 213.** 71.07 (3q) (b) 1. of the statutes is amended to read:

6           71.07 (3q) (b) 1. The amount of wages that the claimant paid to an eligible  
7 employee in the taxable year, not to exceed 10 percent of such wages, as determined  
8 by the Wisconsin Economic Development Corporation under s. 238.16 or the  
9 department of commerce under s. 560.2055, 2009 stats.

10          **SECTION 214.** 71.07 (3q) (b) 2. of the statutes is amended to read:

11          71.07 (3q) (b) 2. The amount of the costs incurred by the claimant in the taxable  
12 year, as determined under s. 238.16 or s. 560.2055, 2009 stats., to undertake the  
13 training activities described under s. 238.16 (3) (c) or s. 560.2055 (3) (c), 2009 stats.

14          **SECTION 215.** 71.07 (3q) (c) 2. of the statutes is amended to read:

15          71.07 (3q) (c) 2. No credit may be allowed under this subsection unless the  
16 claimant includes with the claimant's return a copy of the claimant's certification for  
17 tax benefits under s. 238.16 (2) or s. 560.2055 (2), 2009 stats.

18          **SECTION 216.** 71.07 (3q) (c) 3. of the statutes is amended to read:

19          71.07 (3q) (c) 3. The maximum amount of credits that may be awarded under  
20 this subsection and ss. 71.28 (3q) and 71.47 (3q) for the period beginning on January  
21 1, 2010, and ending on June 30, 2013, is \$14,500,000, not including the amount of  
22 any credits reallocated under s. 238.15 (3) (d) or s. 560.205 (3) (d), 2009 stats.

23          **SECTION 217.** 71.07 (3r) (b) of the statutes is amended to read:

24          71.07 (3r) (b) *Filing claims.* Subject to the limitations provided in this  
25 subsection and s. 238.19 or s. 560.208, 2009 stats., for taxable years beginning after

1 December 31, 2008, and before January 1, 2017, a claimant may claim as a credit  
2 against the taxes imposed under s. 71.02 or 71.08, up to the amount of the tax, an  
3 amount equal to 10 percent of the amount the claimant paid in the taxable year for  
4 meat processing modernization or expansion related to the claimant's meat  
5 processing operation.

6 **SECTION 218.** 71.07 (3r) (c) 3. a. of the statutes is amended to read:

7 71.07 (3r) (c) 3. a. The maximum amount of the credits that may be allocated  
8 under this subsection and ss. 71.28 (3r) and 71.47 (3r) in fiscal year 2009-10 is  
9 \$300,000, as allocated under s. 560.208, 2009 stats.

10 **SECTION 219.** 71.07 (3r) (c) 3. b. of the statutes is amended to read:

11 71.07 (3r) (c) 3. b. The maximum amount of the credits that may be allocated  
12 under this subsection and ss. 71.28 (3r) and 71.47 (3r) in fiscal year 2010-11, and in  
13 each fiscal year thereafter, is \$700,000, as allocated under s. 238.19 or s. 560.208,  
14 2009 stats.

15 **SECTION 220.** 71.07 (3r) (c) 6. of the statutes is amended to read:

16 71.07 (3r) (c) 6. No credit may be allowed under this subsection unless the  
17 claimant submits with the claimant's return a copy of the claimant's credit  
18 certification and allocation under s. 238.19 or s. 560.208, 2009 stats.

19 **SECTION 221.** 71.07 (3rm) (b) of the statutes is amended to read:

20 71.07 (3rm) (b) *Filing claims.* Subject to the limitations provided in this  
21 subsection and s. 238.21 or s. 560.209, 2009 stats., for taxable years beginning after  
22 December 31, 2009, and before January 1, 2016, a claimant may claim as a credit  
23 against the taxes imposed under s. 71.02 or 71.08, up to the amount of the tax, an  
24 amount equal to 10 percent of the amount the claimant paid in the taxable year for

1 equipment that is used primarily to harvest or process woody biomass that is used  
2 as fuel or as a component of fuel.

3 **SECTION 222.** 71.07 (3rn) (c) 3. of the statutes is amended to read:

4 71.07 (3rn) (c) 3. The maximum amount of the credits that may be claimed  
5 under this subsection and ss. 71.28 (3rn) and 71.47 (3rn) is \$900,000, as allocated  
6 under s. 238.21 or s. 560.209, 2009 stats.

7 **SECTION 223.** 71.07 (3rn) (b) of the statutes is amended to read:

8 71.07 (3rn) (b) *Filing claims.* Subject to the limitations provided in this  
9 subsection and s. ~~506.2056~~ 238.17 or s. 560.2056, 2009 stats., for taxable years  
10 beginning after December 31, 2009, and before January 1, 2017, a claimant may  
11 claim as a credit against the tax imposed under ss. 71.02 and 71.08, up to the amount  
12 of the tax, an amount equal to 10 percent of the amount the claimant paid in the  
13 taxable year for food processing or food warehousing modernization or expansion  
14 related to the operation of the claimant's food processing plant or food warehouse.

15 **SECTION 224.** 71.07 (3rn) (c) 3. a. of the statutes is amended to read:

16 71.07 (3rn) (c) 3. a. The maximum amount of the credits that may be allocated  
17 under this subsection and ss. 71.28 (3rn) and 71.47 (3rn) in fiscal year 2009-10 is  
18 \$1,000,000, as allocated under s. 560.2056, 2009 stats.

19 **SECTION 225.** 71.07 (3rn) (c) 3. b. of the statutes is amended to read:

20 71.07 (3rn) (c) 3. b. The maximum amount of the credits that may be allocated  
21 under this subsection and ss. 71.28 (3rn) and 71.47 (3rn) in fiscal year 2010-11 is  
22 \$1,200,000, as allocated under s. 560.2056, 2009 stats.

23 **SECTION 226.** 71.07 (3rn) (c) 3. c. of the statutes is amended to read:

24 71.07 (3rn) (c) 3. c. The maximum amount of the credits that may be allocated  
25 under this subsection and ss. 71.28 (3rn) and 71.47 (3rn) in fiscal year 2011-12, and